Corporate ESG Transparency Report

Company XYZ S.A, July 2021
Corporate ESG Transparency Report

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Important Note

• This sample report features only **some sample criteria and questions** for illustration of the gap analysis section content.

• The report will cover all criteria which contain at least one question that requires publicly reported evidence from the company.

• The report will cover **all questions from the company’s industry-specific questionnaire** that require publicly reported evidence from the company.
Chapter 1: Quantitative Benchmarking

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Company XYZ’s Performance Against Industry

Please note: This includes data for all the questions.

Company vs. Participating Companies

Company vs. Companies Assessed based on Public information

Company vs. All Assessed Companies
Methodology & Representation

Methodology and Technical Approach
The Disclosure Analysis methodology is designed to highlight key facts about the data assessed in the CSA. It differentiates between data availability and data quality, and provides insights into the score potential that each company has by improving public and additional disclosure. The analysis is done at the completion of the yearly CSA cycle based on data that has been collected in the public domain and supplemented by additional companies’ disclosure through their engagement in the CSA process.

S&P Global Disclosure Analysis
S&P Global has launched its “Disclosure Analysis” reporting on the Capital IQ Pro platform to provide additional color and context to the S&P Global ESG scores. This additional information serves to address a number of key concerns that current users of ESG information have:

- What are the reasons for a company scoring low? Is it because a company has performed poorly in the ESG analysis or because of a lack of disclosure?
- What are the main areas of E, S and G where companies do not sufficiently report ESG information compared to their peers?
- What is the contribution of actual reported data to the overall ESG score, in context of the underlying assessment methodology with regards to required public disclosure and additional disclosure provided by companies?

Disclosure Analysis in your Company Benchmarking Report (CBR)
S&P Global has launched its “Disclosure Analysis” reporting on the Capital IQ Pro platform for investors and other stakeholders in the financial market to take into consideration.

NB: Each company’s Disclosure Analysis is calculated at the assessment cycle and does not reflect subsequent score adjustments. As a result, the ESG Score displayed for disclosure metrics may differ from the company’s latest available score.
The data availability shows the aggregate disclosure level of a company compared to its industry peers. Disclosure levels are divided into quintiles, Very Low, Low, Medium, High and Very High.

**Disclosure Level** shows the weighted percentage of applicable questions for which at least some information was available and relevant for scoring.

**Score Contribution** is the weighted contribution of the applicable questions requiring publicly available data to the overall ESG Score and your company’s, or your industry’s, performance on these questions.

The Disclosure Analysis data is as of November 12th, 2021.

---

### Required Public Disclosure

Data Availability: Very High

<table>
<thead>
<tr>
<th>Disclosure Level</th>
<th>Company XYZ</th>
<th>Industry average</th>
</tr>
</thead>
<tbody>
<tr>
<td>Disclosure Level</td>
<td>99%</td>
<td>66%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Score Contribution</th>
<th>Company XYZ</th>
<th>Industry average</th>
</tr>
</thead>
<tbody>
<tr>
<td>Score Contribution</td>
<td>33/38</td>
<td>17/39</td>
</tr>
</tbody>
</table>

Company XYZ had relevant information available for a weighted 99% of the applicable questions that required public disclosure compared an industry-average of 66%. The available information for Company XYZ for questions that required public disclosure resulted in a score of 33 out of a maximum of 38 points.

### Additional Disclosure

Data Availability: Very High

<table>
<thead>
<tr>
<th>Disclosure Level</th>
<th>Company XYZ</th>
<th>Industry average</th>
</tr>
</thead>
<tbody>
<tr>
<td>Disclosure Level</td>
<td>100%</td>
<td>55%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Score Contribution</th>
<th>Company XYZ</th>
<th>Industry average</th>
</tr>
</thead>
<tbody>
<tr>
<td>Score Contribution</td>
<td>53/62</td>
<td>19/58</td>
</tr>
</tbody>
</table>

Company XYZ had relevant information available for a weighted 100% of the applicable questions that did not require public disclosure compared an industry-average of 55%. The available information for Company XYZ for questions that did not require public disclosure resulted in a score of 53 out of a maximum of 62 points.
Chapter 1: Quantitative Benchmarking
Disclosure Analysis

This analysis looks at your company’s performance since 2019 on public disclosure. The chart summarizes your company’s disclosure level overall as well as for the three dimension of the Corporate Sustainability Assessment (CSA).

### Required Public Disclosure Level

The weighted percentage of questions that required public disclosure for which at least some information was available and relevant for scoring.

<table>
<thead>
<tr>
<th>Dimension</th>
<th>2021</th>
<th>2020</th>
<th>2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>ALL DIMENSIONS</td>
<td>100%</td>
<td>100%</td>
<td>93%</td>
</tr>
<tr>
<td>GOVERNANCE &amp; ECONOMIC</td>
<td>100%</td>
<td>100%</td>
<td>91%</td>
</tr>
<tr>
<td>ENVIRONMENTAL</td>
<td>100%</td>
<td>100%</td>
<td>100%</td>
</tr>
<tr>
<td>SOCIAL</td>
<td>100%</td>
<td>100%</td>
<td>100%</td>
</tr>
</tbody>
</table>

### Additional Disclosure Level

The weighted percentage of questions that did not require public disclosure for which at least some information was available and relevant for scoring.

<table>
<thead>
<tr>
<th>Dimension</th>
<th>2021</th>
<th>2020</th>
<th>2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>ALL DIMENSIONS</td>
<td>85%</td>
<td>83%</td>
<td>75%</td>
</tr>
<tr>
<td>GOVERNANCE &amp; ECONOMIC</td>
<td>82%</td>
<td>80%</td>
<td>91%</td>
</tr>
<tr>
<td>ENVIRONMENTAL</td>
<td>100%</td>
<td>100%</td>
<td>100%</td>
</tr>
<tr>
<td>SOCIAL</td>
<td>94%</td>
<td>94%</td>
<td>100%</td>
</tr>
</tbody>
</table>

3-Year Trend on Dimension-Level
### Chapter 1: Quantitative Benchmarking

**Disclosure Analysis**

This analysis looks at your company’s performance on questions for which public information is required to score any points. These questions are referred to as “public questions.” The chart summarizes the level of transparency and the performance of your company in these public questions.

#### CSA 2021 - Criterion-Level Benchmark

**Questions Requiring Public Reporting**

Number of questions requiring public information.

<table>
<thead>
<tr>
<th>Category</th>
<th>Questions</th>
<th>Company</th>
<th>DJSI World Average</th>
<th>DJSI Europe Average</th>
<th>Industry Average</th>
<th>Europe Average</th>
</tr>
</thead>
<tbody>
<tr>
<td>CORPORATE GOVERNANCE</td>
<td>13</td>
<td>100%</td>
<td>90%</td>
<td>94%</td>
<td>94%</td>
<td>85%</td>
</tr>
<tr>
<td>MATERIALITY</td>
<td>1</td>
<td>100%</td>
<td>100%</td>
<td>100%</td>
<td>100%</td>
<td>87%</td>
</tr>
<tr>
<td>RISK &amp; CRISIS MANAGEMENT</td>
<td>1</td>
<td>100%</td>
<td>60%</td>
<td>50%</td>
<td>18%</td>
<td>26%</td>
</tr>
<tr>
<td>CODES OF BUSINESS CONDUCT</td>
<td>3</td>
<td>100%</td>
<td>100%</td>
<td>100%</td>
<td>76%</td>
<td>93%</td>
</tr>
<tr>
<td>TAX STRATEGY</td>
<td>3</td>
<td>100%</td>
<td>92%</td>
<td>97%</td>
<td>59%</td>
<td>71%</td>
</tr>
</tbody>
</table>

**Required Public Disclosure Level**

The weighted percentage of questions that required public disclosure for which at least some information was available and relevant for scoring.

#### Company vs. Industry Average

- **CORPORATE GOVERNANCE**: 6% delta
- **MATERIALITY**: 40% delta
- **RISK & CRISIS MANAGEMENT**: 82% delta
- **CODES OF BUSINESS CONDUCT**: 24% delta
- **TAX STRATEGY**: 42% delta

This analysis looks at your company’s performance on questions for which public information is required to score any points. These questions are referred to as “public questions.” The chart summarizes the level of transparency and the performance of your company in these public questions.
The most material questions in each sustainability dimension are selected by judging their likelihood and magnitude of impact on business value drivers (growth, profitability, capital efficiency, risk profile). Industry best refers to the best company in that specific criterion, not overall.
Chapter 2: CSA Questions by Scoring Approach

**Questions by Scoring Approach**

14  **Company Policies & Procedures**  
    Question overview

18  **Performance**  
    Question overview

21  **Performance KPIs**  
    Question overview

24  **Third-party Verification**  
    Question overview
## Category: Company Policies (1/4)

These are all the questions that require public reporting, categorized by the question’s key requirement; i.e.
- Company Policy
- Performance
- Performance KPIs
- Third-party Verification

<table>
<thead>
<tr>
<th>Criterion</th>
<th>Question</th>
<th>Scoring Approaches</th>
<th>GRI Reference</th>
<th>CSA 2020 Expected practice</th>
</tr>
</thead>
<tbody>
<tr>
<td>Economic Dimension</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Corporate Governance</td>
<td>Board Structure</td>
<td>![icon]</td>
<td>GRI Standards 102-22 &amp; 405-1</td>
<td>Board independence statement and an explicit definition of an independent director</td>
</tr>
</tbody>
</table>
|                                | Board Diversity Policy       | ![icon]            | GRI Standards 102-24 & 405-1                      | Board nomination policy, covering diversity factors such as:  
|                                |                              |                    |                                                    | • Gender  
|                                |                              |                    |                                                    | • Race or ethnicity / Nationality or country of origin |
|                                | Board Effectiveness          | ![icon]            | GRI Standards 102-22,405-1 & 102-8                 | • Policy that requires board members to attend minimum percentage of meetings  
|                                |                              |                    |                                                    | • Policy that restricts non-executive directors to hold other external mandates  
|                                |                              |                    |                                                    | • Policy to elect/re-elect the entire board on an annual basis  
|                                |                              |                    |                                                    | • Policy to elect/re-elect its board members individually. |
| Management Ownership Requirements |                              | ![icon]            | NA                                                | Stock ownership requirements for its CEO and one or more of its executive managers |
## Category: Performance (1/3)

These are all the questions that require public reporting, categorized by the question’s key requirement; i.e.  
- Company Policy  
- Performance  
- Performance KPIs  
- Third-party Verification

### Economic Dimension

<table>
<thead>
<tr>
<th>Criterion</th>
<th>Question</th>
<th>Scoring Approaches</th>
<th>GRI Reference</th>
<th>CSA 2020 Expected practice</th>
</tr>
</thead>
<tbody>
<tr>
<td>Corporate Governance</td>
<td>CEO Compensation — Success Metrics</td>
<td>☑️</td>
<td>GRI Standard 102-35</td>
<td>The company has pre-defined financial returns and/or relative financial metrics relevant for Chief Executive Officer’s variable compensation</td>
</tr>
</tbody>
</table>
| Materiality                | Materiality Disclosure | ☑️                 | GRI Standard 102-47, 103-1 & 102-15 | Reporting on materiality analysis, including the following:  
  • Materiality analysis process  
  • Identification of at least two material issues  
  • Prioritization of material issues  
  • Materiality analysis includes external stakeholders  
  • Target for at least 2 material issues  
  • Progress against the target for at least 2 material issues |
| Risk & Crisis Management   | Emerging Risks       | ☑️                 |                                    | Reporting on important long-term (3–5 years+) emerging risks in the annual report, along with  
  • Potential business impact  
  • Corresponding mitigating actions |
| Codes of Business Conduct  | Corruption & Bribery | ☑️                 | GRI Standard 102-16               | Reporting on political contributions and charitable contributions and sponsorship |
|                           | Reporting on breaches | ☑️                 | GRI Standard 102-17 & 205-3       | Detailed reporting on breaches of the codes of conduct covering aspects such as description of the incident, number of cases, monetary value, measures taken and consequences for the employees |
# Category: Performance KPIs (1/3)

These are all the questions that require public reporting, categorized by the question’s key requirement; i.e.
- Company Policy
- Performance
- Performance KPIs
- Third-party Verification

<table>
<thead>
<tr>
<th>Criterion</th>
<th>Question</th>
<th>Scoring Approaches</th>
<th>GRI Reference</th>
<th>CSA 2020 Expected practice</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Economic Dimension</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Corporate Governance</strong></td>
<td>Board Structure</td>
<td>GRI Standards</td>
<td>Reporting on the company’s one-tier or two-tier</td>
<td>Reporting on the company’s one-tier or two-tier board and the proportion of executive directors, independent directors and other non-executive directors</td>
</tr>
<tr>
<td></td>
<td></td>
<td>102-22 &amp; 405-1</td>
<td>board and the proportion of executive directors, independent directors and other non-executive directors</td>
<td>A target share of independent directors on the board</td>
</tr>
<tr>
<td></td>
<td>Non-executive Chairman/Lead Director</td>
<td>GRI Standard</td>
<td>The board of directors/supervisory board is headed</td>
<td>The board of directors/supervisory board is headed by a non-executive and independent chairman and/or an independent lead director</td>
</tr>
<tr>
<td></td>
<td></td>
<td>102-35</td>
<td>by a non-executive and independent chairman and/or an independent lead director</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Board Gender Diversity</td>
<td>GRI Standards</td>
<td>The number of women on company’s board of directors</td>
<td>The number of women on company’s board of directors / supervisory board</td>
</tr>
<tr>
<td></td>
<td></td>
<td>102-22,405-1 &amp;</td>
<td>/ supervisory board</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>102-8</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Board Effectiveness</td>
<td>GRI Standards</td>
<td>• Average board meeting attendance</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>102-22,405-1 &amp;</td>
<td>• Number of non-executive/ independent directors</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>102-8</td>
<td>with 4 or less other mandates</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Board Average Tenure</td>
<td>NA</td>
<td>• Regular self-assessment of board performance</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>• Regular independent assessment of board performance</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Board Industry Experience</td>
<td>NA</td>
<td>The average tenure of board members on the company’s board of directors / supervisory board in years</td>
<td></td>
</tr>
</tbody>
</table>

The number of board members with relevant work experience in your company’s sector according to GICS Level 1 sector classification (excluding executive members and employee representatives) and list the directors’ names.
### Category: Assurance third-party verification (1/2)

These are all the questions that require public reporting, categorized by the question’s key requirement; i.e. - Company Policy - Performance - Performance KPIs - Third-party Verification

<table>
<thead>
<tr>
<th>Criterion</th>
<th>Question</th>
<th>Scoring Approaches</th>
<th>GRI Reference</th>
<th>CSA 2020 Expected practice</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Environmental Dimension</strong></td>
<td><strong>Environmental Reporting</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Environmental Reporting</td>
<td>Environmental Reporting Assurance</td>
<td>🌍 ![flag]</td>
<td>GRI Standard 102-56</td>
<td>The assurance statement:</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>• is an &quot;External Audit&quot; or &quot;External Assurance&quot; produced by assurance specialists (e.g. accountants, certification bodies, specialist consultancies).</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>• contains a &quot;declaration of independence&quot; which specifies that the assurance provider has no conflict of interest in relation to providing the assurance of environmental data for the company which has been assured.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>• is based on a recognized international or national standard (e.g. AA1000AS, ISAE 3000).</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>• scope of is clearly indicated in the assurance statement. If the assurance statement only covers some KPIs (but not all) it is clearly indicated which data/KPIs disclosed in the report have been assured (e.g. each KPI assured is marked with an “assurance” symbol/flag).</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>• contains a conclusion, i.e. either &quot;reasonable assurance&quot; or &quot;limited assurance&quot;</td>
</tr>
</tbody>
</table>
Chapter 3: Qualitative Benchmarking

Question Level Gap Analysis
Including detailed feedback on the public reporting

27 Corporate Governance
Question Level Gap Analysis

52 Materiality
Question Level Gap Analysis

57 Risk & Crisis Management
Question Level Gap Analysis

60 Codes of Business Conduct
Question Level Gap Analysis

74 Tax Strategy
Question Level Gap Analysis

86 Anti-crime Policy & Measures
Question Level Gap Analysis

93 Financial Stability & Systemic Risk
Question Level Gap Analysis

96 Environmental Reporting
Question Level Gap Analysis

100 Social Reporting
Question Level Gap Analysis

104 Human Rights
Question Level Gap Analysis
### Criterion Overview

<table>
<thead>
<tr>
<th>Question Number</th>
<th>Question</th>
<th>Score</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.1.1</td>
<td>Board Structure</td>
<td>20</td>
<td>●</td>
</tr>
<tr>
<td>1.1.2</td>
<td>Non-executive Chairman/Lead Director</td>
<td>60</td>
<td>●</td>
</tr>
<tr>
<td>1.1.3</td>
<td>Board Diversity Policy</td>
<td>100</td>
<td>●</td>
</tr>
<tr>
<td>1.1.4</td>
<td>Board Gender Diversity</td>
<td>100</td>
<td>●</td>
</tr>
<tr>
<td>1.1.5</td>
<td>Board Effectiveness*</td>
<td>90</td>
<td>◼︎</td>
</tr>
<tr>
<td>1.1.6</td>
<td>Board Average Tenure</td>
<td>100</td>
<td>●</td>
</tr>
<tr>
<td>1.1.7</td>
<td>Board Industry Experience</td>
<td>100</td>
<td>●</td>
</tr>
<tr>
<td>1.1.8</td>
<td>CEO Compensation — Success Metrics</td>
<td>100</td>
<td>●</td>
</tr>
<tr>
<td>1.1.9</td>
<td>CEO Compensation — Long-Term Performance Alignment</td>
<td>77</td>
<td>●</td>
</tr>
<tr>
<td>1.1.11</td>
<td>Management Ownership Requirements</td>
<td>28</td>
<td>●</td>
</tr>
<tr>
<td>1.1.12</td>
<td>Government Ownership</td>
<td>100</td>
<td>●</td>
</tr>
<tr>
<td>1.1.13</td>
<td>Family Ownership</td>
<td>NAP</td>
<td>◆</td>
</tr>
<tr>
<td>1.1.14</td>
<td>Dual Class Shares</td>
<td>100</td>
<td>●</td>
</tr>
</tbody>
</table>

**Please note:** This only includes data for questions requiring public information.

### Economic Dimension: Corporate Governance

**Company's Public Reporting Status**
- ● All information available publicly
- ▲ No information available publicly
- ◼︎ Some information available publicly
- ◆ Not Applicable

**Company score**
- Top quartile
- Bottom quartile

**Industry average**
- 2018: (133 Companies)
- 2019: (175)
- 2020: (253)

**Score Contribution 2018-2020: Company vs. Industry**


Corporate ESG Transparency Report for Company XYZ, May 2021
1.1.1 Board Structure
An effective board of directors, properly constituted, is the linchpin of good corporate governance. Boards are responsible for managerial performance, meeting the corporation's stated objectives, compliance with applicable laws and regulations, and protecting shareholder rights and interests. To assess the quality of a board's structure, we focus on its composition, its proportion of independent members, and its overall size, as empirical studies show that oversized boards are counter-productive to firm performance. We also assess the extent to which companies have made explicit statements about their definitions of, and requirements with respect to board members' independence.

1.1.2 Non-executive Chairman/Lead Director
International consensus favors the separation of the roles of chairman and CEO. If the board of directors opts to appoint one person fulfilling both roles, it has to build in the necessary checks and balances to avoid a potential abuse of power. Companies headed by a joint chairman/CEO are expected to explain their reasons for this structure, have appointed a “lead independent director,” and should provide a statement about the lead director's responsibilities.

1.1.3 Board Diversity Policy
Corporate boards are tasked with monitoring companies' management teams on behalf of those companies' shareholders and other stakeholders. Boards are the direct representatives of these stakeholders and form one of the most important components of corporate governance. It is therefore important that the board members selected have the right experience and skills, are sufficiently independent, and act in the best interests of all stakeholders. Diversity adds value to the board, through differences in perspective and experience. Diverse boards will be able to assess problems from a broader point of view and are more likely to take into account the best interests of all stakeholders. Furthermore, studies have shown a positive correlation between gender diversity on boards and companies' financial performance. It can also be important for board members to have a broad and complementary range of skills, although boards' needs can differ across individual companies and industries depending on the existing and required skills of board members and the pool of qualified board members available when electing new board members.

1.1.4 Board Gender Diversity
We assess whether the board reflects the diversity of the workforce and marketplace, thereby ensuring that a variety of viewpoints are heard and factored into corporate decision-making. A commitment to diversity at all levels can help companies attract employees, create goodwill with consumers, and better compete in diverse markets globally, which in turn benefits long-term shareholder value. Gender diversity has been an important topic of discussion in recent years, and various academic studies have shown a correlation between gender diversity and corporate performance, for example in corporate governance (Adams and Ferreira, 2009) or company innovation (Deszö and Ross, 2012).
# 1.1.1 Board Structure

## Status | Aspects | Focus and Expected practice | Assessment
---|---|---|---
**Board type** | | The board has not more than 11 members | 
- The company’s board comprises 15 directors, which is above the expected threshold
- Directors’ status were identified based on the biographies available on the “Board of Directors” webpage
**Source:** Webpage About Company XYZ, Board of Directors

**Board independence statement** | | The share of independent directors on the board is equal to or higher than 90% | 
- The company’s board comprises 9 independent directors against a board size of 15. Consequently, the independence ratio is 60%, which is below the expected threshold.
- Directors’ status were identified based on the biographies available on the “Board of Directors” webpage
**Source:** Webpage About Company XYZ, Board of Directors

- Publicly available board independence statement and an explicit definition of an independent director | | | 
- The company’s response was accepted based on the board independence criteria found in the company’s policy document “Rules and Regulations of the Board of Directors”
**Source:** Rules and Regulation of the Board of Directors of Company XYZ, Page 8, under the header “In no event may directors be classified as independent directors”

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**Company’s Public Reporting Status**
- All information available publicly
- No information available publicly
- Some information available publicly
- Not Applicable

**Assessment**
- Full score
- Partial score
- Zero points
- Additional information
- Not applicable
# 1.1.11 Management Ownership Requirements

<table>
<thead>
<tr>
<th>Status</th>
<th>Aspects</th>
<th>Focus and Expected practice</th>
<th>Assessment</th>
</tr>
</thead>
<tbody>
<tr>
<td>●</td>
<td>Shares held by the CEO and other named executives</td>
<td>Share ownership requirements are in place for other executive officers and correspond to at least 5 times their annual base salary</td>
<td>✔</td>
</tr>
</tbody>
</table>

The share ownership requirement for other executive officers is at least 2 times their annual base salary. The company’s response was accepted based on the following reference:

“The Company has a share holding policy aimed at strengthening the alignment of executive directors with the long-term interests of shareholders. This policy includes the executive directors’ commitment to maintain a significant individual investment in the Company’s shares while they are performing executive duties, equivalent to twice the nett amount of the annual salary calculated on the annual gross salary and the marginal tax rate at the time this policy was first applied”

**Source:** 2019 Annual Report, Page 180


---

**Company’s Public Reporting Status**

- ● All information available publicly
- ▼ No information available publicly
- ◼ Some information available publicly
- ◆ Not Applicable

**Assessment**

- ✔ Full score
- ☑ Partial score
- ❌ Zero points
- 🔴 Additional information
- ✗ Not applicable

---

**Question Score**

28

4% of companies in ABC industry that submitted the questionnaire meet the expected practice required to score 90 or above in this question.
Criterion Overview

Chapter 3: Qualitative Benchmarking

Corporate ESG Transparency Report for Company XYZ, May 2021

Please note: This only includes data for questions requiring public information
1.3.2 Emerging Risks

It is important for investors to understand the long-term risks that companies face and companies' awareness of the impacts of these risks on their business and any mitigating actions that they may be taking in response to such risks — beyond the ongoing operational risks reported by most companies. In disclosing these risks to investors, companies show their ability to plan effectively for long-term risks. Reporting on long-term risks, their impacts on their business and the mitigating actions they are taking can improve investors' confidence in management's ability to plan effectively for long-term challenges and therefore may make the company a more attractive long-term investment.
## 1.3.2 Emerging Risks

### Status

<table>
<thead>
<tr>
<th>Status</th>
<th>Aspects</th>
<th>Focus and Expected practice</th>
<th>Assessment</th>
</tr>
</thead>
<tbody>
<tr>
<td>▲</td>
<td>Emerging Risk 1</td>
<td>Reporting on important long-term (3–5 years+) emerging risks in the annual report, along with:</td>
<td>☒ The company has described “Economic slowdown” as the first emerging risk. The description provides impact on company of potential macroeconomic deterioration. It is a general risk that will impact all companies in the market and no specific risk factor has been disclosed which will impact the company in the future. Therefore, company’s response was not accepted</td>
</tr>
<tr>
<td>◼︎</td>
<td>Emerging Risk 2</td>
<td>Reporting on important long-term (3–5 years+) emerging risks in the annual report, along with:</td>
<td>✔ The company’s response was accepted based on the following reference:</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Potential business impact</td>
<td>“Digital transformation and new competitive environment: the new digital environment in which we now operate implies increased competition from existing players and new entrants. This is redefining the way business is conducted as well as the customer experience and market expectations. In this respect, regulation plays a fundamental role, sometimes generating asymmetries amongst new and traditional competitors. Key mitigation actions: Digitalising our existing business while transforming the current Company into a global platform is key to competing in this new environment. Our partnerships and joint ventures also play a key role in this transformation”</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Corresponding mitigating actions</td>
<td>Source: 2019 Annual Report, Page 393, Paragraph 2</td>
</tr>
</tbody>
</table>
Criterion Overview

**Environmental Dimension**

**Environmental Reporting**

| Question Number | Question                          | Score | Status
|-----------------|----------------------------------|-------|--------
| 2.1.1           | Environmental Reporting — Coverage | 100   | ▶️     
| 2.1.2           | Environmental Reporting — Assurance | 100   | ▶️     

**Company’s Public Reporting Status**

- ▶️ All information available publicly
- ▲ No information available publicly
- ◼️ Some information available publicly
- ◆ Not Applicable

**Score Contribution 2018-2020: Company vs. Industry**

- 2018: 133
- 2019: 175
- 2020: 253


- 2018: 100
- 2019: 100
- 2020: 100

Please note: This only includes data for questions requiring public information.
2.1.1 Environmental Reporting — Coverage

The quality and availability of the information in the public domain gives an indication of the company’s proficiency in environmental reporting. The greater the scope of the information it discloses, the more it is representative of its business activities as a whole, and the more likely it is to be used by investors as it will provide a more accurate picture of the overall environmental impacts of the company’s business activities.

2.1.2 Environmental Reporting — Assurance

As with financial data, assurance of environmental data enables a greater level of reliability and therefore a greater likelihood that this data will be used by investors in their analysis and investment decisions. Transparency around the assurance process and the data assured also increase stakeholder trust in the published information.
## 2.1.1 Environmental Reporting — Coverage

<table>
<thead>
<tr>
<th>Status</th>
<th>Aspects</th>
<th>Focus and Expected practice</th>
<th>Assessment</th>
</tr>
</thead>
<tbody>
<tr>
<td>●</td>
<td>Reporting coverage</td>
<td>Organizational-wide coverage of publicly available environmental indicators</td>
<td>The company’s response was accepted based on the following reference: “This chapter is the fifteenth annual document that the company Group has published, giving account of its sustainability commitments, and refers to the period from 1 January to 31 December 2019. This report has been verified by PricewaterhouseCoopers Auditores, S.L., and independent firm which also audited the Group’s annual financial statements for the year. This report also covers the Group’s relevant activities in the geographical areas in which it is present: Continental Europe, the United Kingdom, the United States and Latin America”</td>
</tr>
</tbody>
</table>

89% of companies in ABC industry that submitted the questionnaire meet the expected practice required to score 90 or above in this question.

### Company’s Public Reporting Status

- ● All information available publicly
- ▲ No information available publicly
- ■ Some information available publicly
- ◆ Not Applicable

### Assessment

- ✔ Full score
- ◀ Partial score
- ✗ Zero points
- ❌ Additional information
- ☐ Not applicable

**Source:** 2019 Annual Report, Page 109, under the header Scope

## 2.1.2 Environmental Reporting — Assurance

<table>
<thead>
<tr>
<th>Status</th>
<th>Aspects</th>
<th>Focus and Expected practice</th>
<th>Assessment</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Reporting assurance</td>
<td>External independent assurance of the company’s environmental reporting:</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>• The assurance statement is based on a recognized international or national standard</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>• The assurance statement contains a declaration of independence</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>• The scope of the assurance statement is clearly indicated</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>• The assurance statement contains a conclusion</td>
<td></td>
</tr>
</tbody>
</table>

The company has publicly reported on its “Independent Verification Report”, which contain details of all the required aspects.

**Source:** 2019 Annual Report, Page 142  

### Questions Score 100

74% of companies in ABC industry that submitted the questionnaire meet the expected practice required to score 90 or above in this question.

### Company's Public Reporting Status

- **Green Circle**: All information available publicly
- **Red Triangle**: No information available publicly
- **Yellow Square**: Some information available publicly
- **Gray Square**: Not Applicable

### Assessment

- **Green Check**: Full score
- **Yellow Triangle**: Partial score
- **Red X**: Zero points
- **Gray Circle**: Additional information
- **Gray Circle**: Not applicable
Criterion Overview

Social Dimension
Human Rights

<table>
<thead>
<tr>
<th>Question Number</th>
<th>Question</th>
<th>Score</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>3.3.1</td>
<td>Human Rights Commitment</td>
<td>100</td>
<td>◼︎</td>
</tr>
<tr>
<td>3.3.4</td>
<td>Human Rights Mitigation &amp; Remediation</td>
<td>75</td>
<td>◼︎</td>
</tr>
</tbody>
</table>

Please note: This only includes data for questions requiring public information.
3.3.1 Human Rights Commitment

The purpose of this question is to identify companies that have an active commitment to respect and protect human rights in their business relationships in line with the UN guiding principles or another internationally accepted standard. The policy needs to be company-specific with a company-wide commitment and not just for a single site, business unit, or project. Only referring to or being a signatory to external entities such as the UN Global Compact (UNGC) or International Labour Organization (ILO) is not sufficient. A letter from your company to the UNGC is also not sufficient.

3.3.4 Human Rights Mitigation & Remediation

The purpose of this question is to assess the extent to which companies are publicly disclosing their human rights efforts. We are looking for the following evidence in the public domain: (i) The process to identify and mitigate risks, (ii) The number of sites with mitigation plans in place, (iii) The main human rights issues, vulnerable groups identified, (iv) Remediation actions taken.
### 3.3.4 Human Rights Mitigation & Remediation

<table>
<thead>
<tr>
<th>Status</th>
<th>Aspects</th>
<th>Focus and Expected practice</th>
<th>Assessment</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Public reporting on human rights</td>
<td>Public reporting on company’s commitment and the status of its human rights assessment includes the following elements:</td>
<td>✓</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Process to identify and mitigate risks</td>
<td>✓</td>
</tr>
</tbody>
</table>

The company’s response was accepted based on the following reference:

“company will work to ensure that this policy is implemented effectively; analyse its implementation on a regular basis; and assess the risk of breach within the areas where it operates. In due diligence processes prior to entering into lending agreements or any other type of agreement, and within the scope of the Equator Principles, the Environmental and Social Risk Sector policies and the Defence policy, company undertakes to assess the human rights policies and practices of its counterparties as part of its analysis process. Additionally, it will guarantee the appropriate resources to anticipate and mitigate risks in all of its activities by implementing the identified corrective measures, and be responsible for monitoring these measures…”

**Source:** Human Rights Policy, Page 6 under the header Assessment and Control Procedures

**Link:** https://www.company.com/content/dam/company-com/en/contenido-paginas/nuestro-compromiso/pol%C3%ADticas/do-Human%20rights%20policy-en.pdf

#### Questions Score 75

17% of companies in ABC industry that submitted the questionnaire meet the expected practice required to score 90 or above in this question.

**Company’s Public Reporting Status**

- ➡️ All information available publicly
- ▲ No information available publicly
- ◼️ Some information available publicly
- ◼️ Not Applicable

**Assessment**

- ☑️ Full score
- ● Partial score
- × Zero points
- ◼️ Additional information
- ◼️ Not applicable

---

**Category:** Performance  
**GRI References:** 411-1 & 412-1
### 3.3.4 Human Rights Mitigation & Remediation

#### Questions Score 75

17% of companies in ABC industry that submitted the questionnaire meet the expected practice required to score 90 or above in this question.

### Company’s Public Reporting Status

- ▲: All information available publicly
- ▷: No information available publicly
- ◼: Some information available publicly
- ◆: Not Applicable

### Assessment

- ▲: Full score
- ▷: Partial score
- ◼: Zero points
- ◆: Additional information
- ◼: Not applicable

#### Focus and Expected practice

Public reporting on company’s commitment and the status of its human rights assessment includes the following elements:

<table>
<thead>
<tr>
<th>Status</th>
<th>Aspects</th>
<th>Focus and Expected practice</th>
<th>Assessment</th>
</tr>
</thead>
<tbody>
<tr>
<td>▲</td>
<td>Public reporting on human rights (continued)</td>
<td>• Number of sites with mitigation plans</td>
<td>☒ No disclosure on the number of sites with mitigation plans</td>
</tr>
<tr>
<td>◷</td>
<td>Main human rights issues and vulnerable groups identified</td>
<td></td>
<td>☑ The company’s response was accepted based on the following reference: “This sector is currently facing a number of environmental challenges, such as obtaining ore in remote areas, extraction from greater depths, ever lower concentration of ore in rock samples and high consumption of energy and scarce natural resources such as water. It also faces social problems such as the involuntary displacement of the local and/or indigenous population, and the health, safety and human rights of the workers who carry out the activity”</td>
</tr>
</tbody>
</table>

**Source:** Human Rights Policy, Page 6
### 3.3.4 Human Rights Mitigation & Remediation

#### Status

<table>
<thead>
<tr>
<th>Company’s Public Reporting Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>All information available publicly</td>
</tr>
<tr>
<td>No information available publicly</td>
</tr>
<tr>
<td>Some information available publicly</td>
</tr>
<tr>
<td>Not Applicable</td>
</tr>
</tbody>
</table>

#### Aspects

- Public reporting on human rights (continued)

#### Focus and Expected practice

- Public reporting on company’s commitment and the status of its human rights assessment includes the following elements:
  - Remediation actions taken

#### Assessment

- The company’s response was accepted based on the following reference:

  “The due diligence processes at the outset of the project met with the energy policy in force and other environmental and social requirements. Nevertheless, the project has been controversial due to corruption issues. The company has elevated the case to executive level for detailed follow up. In addition, the company maintains an ongoing dialogue with the NGOs involved, having responded to their letters. The internal procedure to respond to NGOs has been applied engaging different relevant areas within the Group, like compliance, risk, business & sustainability amongst others. A continuous dialogue is also maintained with the syndicate regarding the environmental, social & ethical issues arising from this project.”

**Source:** 2018 Annual Report, Page 6 under the header Control and monitoring of controversial projects - Punta Catalina, Paragraph 2

Chapter 4 Understanding the Relevance of ESG Disclosure

In Chapter 4 an overview is provided on how your company's ESG information, as collected by S&P through the CSA, can be used and communicated to your company’s stakeholders.

115  **S&P Global website**

116  **The Sustainability Yearbook**
   - Contents as published in the Yearbook
   - Your company in the Yearbook 2021

118  **S&P Global at a Glance**

119  **S&P Ratings**
   - About the division
   - ESG Evaluation

121  **S&P Market Intelligence**
   - About the division
   - Your company on the MI Platform

146  **S&P Dow Jones Indices**
   - About the division
   - Overview of S&P Indices that use CSA results
   - Your company index memberships
This company is a Corporate Sustainability Assessment (CSA) survey respondent. This company’s ESG Score is based on its responses to the CSA and on information available in the public domain.

All companies are assessed using the industry specific CSA questionnaire and methodology reflecting a company’s score compared to its industry peers. The CSA focuses on past and current performance on ESG issues.

Source:
www.spglobal.com/esg
as on April 19, 2022
Your company’s ESG Performance on MI Platform

Source: S&P Global Market Intelligence, https://platform.marketintelligence.spglobal.com as on April 19, 2022
Your company’s ESG Scores on MI Platform

Source: S&P Global Market Intelligence, https://platform.marketintelligence.spglobal.com as on April 19, 2022
Chapter 4: Relevance of ESG Disclosure

S&P DJ Sustainability and ESG Indices

Canada
- S&P Canada LargeMidCap ESG Index
- S&P DJ Sustainability and ESG Indices

North America
- Dow Jones Sustainability North America Composite Index

Mexico
- S&P/BMV Total Mexico ESG Index

Chile
- Dow Jones Sustainability Chile Index

South Africa
- Dow Jones Sustainability South Africa Composite Diversified Index

Nordic
- Dow Jones Sustainability Nordic Index

Europe
- S&P Europe Developed LargeMidCap ESG Index
- S&P Europe Emerging LargeMidCap ESG Index
- S&P Europe 500 ESG Index
- S&P Europe 50 ESG Select Equal Weight (BEL, DEU, FRA, NLD) Index
- Dow Jones Sustainability Europe Index

Japan
- S&P Japan 500 ESG Index
- JPX/S&P CAPEX & Human Capital Index

South Korea
- S&P Korea LargeMidCap ESG Index
- Dow Jones Sustainability South Korea Index

Asia
- S&P Asia Pacific Developed LargeMidCap ESG Index
- S&P Asia Pacific Emerging LargeMidCap ESG Index
- Dow Jones Sustainability Asia Pacific Index

Australia
- S&P/ASX 200 ESG Index
- Dow Jones Sustainability Australia Index

Source: S&P Global 2020
## S&P Global DJSI Indices

### Dow Jones Sustainability Indices that take into account the CSA 2021 results

<table>
<thead>
<tr>
<th>Index Name</th>
<th>Region</th>
<th>Type of Index</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dow Jones Sustainability World Index</td>
<td>Global</td>
<td>Best-in-class</td>
</tr>
<tr>
<td>Dow Jones Sustainability World Enlarged Index</td>
<td>Global</td>
<td>Best-in-class</td>
</tr>
<tr>
<td>Dow Jones Sustainability Emerging Markets Index</td>
<td>Global</td>
<td>Best-in-class</td>
</tr>
<tr>
<td>Dow Jones Sustainability Asia/Pacific Index</td>
<td>Asia Pacific</td>
<td>Best-in-class</td>
</tr>
<tr>
<td>Dow Jones Sustainability Europe Index</td>
<td>Europe</td>
<td>Best-in-class</td>
</tr>
<tr>
<td>Dow Jones Sustainability North America Index</td>
<td>North America</td>
<td>Best-in-class</td>
</tr>
<tr>
<td>Dow Jones Sustainability MILA Pacific Alliance Index</td>
<td>MILA Pacific Alliance</td>
<td>Best-in-class</td>
</tr>
<tr>
<td>Dow Jones Sustainability Nordic Index</td>
<td>Nordic</td>
<td>Best-in-class</td>
</tr>
<tr>
<td>Dow Jones Sustainability Australia</td>
<td>Australia</td>
<td>Best-in-class</td>
</tr>
<tr>
<td>Dow Jones Sustainability Chile</td>
<td>Chile</td>
<td>Best-in-class</td>
</tr>
<tr>
<td>Dow Jones Sustainability Korea</td>
<td>South Korea</td>
<td>Best-in-class</td>
</tr>
<tr>
<td>Dow Jones Sustainability Korea Capped 25%</td>
<td>South Korea</td>
<td>Best-in-class</td>
</tr>
</tbody>
</table>
# S&P Global ESG Indices: Global

## Global ESG indices that take into account the CSA 2021 results

<table>
<thead>
<tr>
<th>Index Name</th>
<th>Region</th>
<th>Type of Index</th>
<th>S&amp;P Index Group</th>
</tr>
</thead>
<tbody>
<tr>
<td>S&amp;P Global 1200 ESG Index</td>
<td>Global</td>
<td>Broad market</td>
<td>Core ESG</td>
</tr>
<tr>
<td>S&amp;P Global LargeMidCap ESG Index</td>
<td>Global</td>
<td>Broad market</td>
<td>Core ESG</td>
</tr>
<tr>
<td>S&amp;P Global Ex-Australia &amp; New Zealand LargeMidCap ESG Index</td>
<td>Global</td>
<td>Broad market</td>
<td>Core ESG</td>
</tr>
<tr>
<td>S&amp;P Emerging LargeMidCap ESG Index</td>
<td>Global</td>
<td>Broad market</td>
<td>Core ESG</td>
</tr>
<tr>
<td>S&amp;P Emerging Plus LargeMidCap ESG Index</td>
<td>Global</td>
<td>Broad market</td>
<td>Core ESG</td>
</tr>
<tr>
<td>S&amp;P Developed LargeMidCap ESG Index</td>
<td>Global</td>
<td>Broad market</td>
<td>Core ESG</td>
</tr>
<tr>
<td>S&amp;P Developed Ex-Korea LargeMidCap ESG Index</td>
<td>Global</td>
<td>Broad market</td>
<td>Core ESG</td>
</tr>
<tr>
<td>S&amp;P Developed Ex-North America &amp; Korea LargeMidCap ESG Index</td>
<td>Global</td>
<td>Broad market</td>
<td>Core ESG</td>
</tr>
</tbody>
</table>
## Company XYZ: ESG Index Memberships

Full overview of the S&P Indices that the company is a member of as of November 2021

<table>
<thead>
<tr>
<th>Index Name</th>
<th>Region</th>
<th>Type of Index</th>
<th>Number of Member companies from ABC industry</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dow Jones Sustainability World Index</td>
<td>Global</td>
<td>Best-in-class</td>
<td>25</td>
</tr>
<tr>
<td>Dow Jones Sustainability Europe Index</td>
<td>Europe</td>
<td>Best-in-class</td>
<td>10</td>
</tr>
<tr>
<td>S&amp;P Developed Ex-Korea LargeMidCap ESG Index</td>
<td>Global</td>
<td>Broad market</td>
<td>41</td>
</tr>
<tr>
<td>S&amp;P Developed Ex-North America &amp; Korea LargeMidCap ESG Index</td>
<td>Global</td>
<td>Broad market</td>
<td>33</td>
</tr>
<tr>
<td>S&amp;P Developed LargeMidCap ESG Index</td>
<td>Global</td>
<td>Broad market</td>
<td>45</td>
</tr>
<tr>
<td>S&amp;P Europe 350 ESG Factor Weighted Index</td>
<td>Europe</td>
<td></td>
<td>20</td>
</tr>
<tr>
<td>S&amp;P Global 1200 ESG Factor Weighted Index</td>
<td>Global</td>
<td>Best-in-class</td>
<td>50</td>
</tr>
<tr>
<td>S&amp;P Global LargeMidCap ESG Index</td>
<td>Global</td>
<td>Best-in-class</td>
<td>108</td>
</tr>
</tbody>
</table>
Chapter Content

Please click on the text to go directly to that section.

143  How to interpret the Icons for Question Level Gap Analysis

144  How to Interpret the Gap Analysis

145  How to Interpret the Peer Group Distribution

146  S&P Global Can Support You Further

147  Your Contact at S&P Global
### How to interpret the Icons for Question Level Gap Analysis

<table>
<thead>
<tr>
<th>Assessment Focus</th>
<th>Description of information sought</th>
</tr>
</thead>
<tbody>
<tr>
<td>Disclosure/Transparency</td>
<td>Disclosure of qualitative/quantitative information</td>
</tr>
<tr>
<td>Documents</td>
<td>Document supporting company’s response</td>
</tr>
<tr>
<td>Public documents</td>
<td>Publicly available document supporting company’s response</td>
</tr>
<tr>
<td>Exposure/Coverage</td>
<td>Coverage of measures implemented, or data reported</td>
</tr>
<tr>
<td>Trend</td>
<td>Trend of key indicators in the last three / four years</td>
</tr>
<tr>
<td>Performance</td>
<td>Performance of key indicators in comparison to the expected threshold</td>
</tr>
<tr>
<td>Awareness</td>
<td>Awareness about internal and external issues and measures taken</td>
</tr>
<tr>
<td>External Verification</td>
<td>Third party verification of data or of processes</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Assessment</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>✔️ Full score (100)</td>
<td>The company's answer received full points, or public information was found</td>
</tr>
<tr>
<td>🔴 Partial score (1 to 99)</td>
<td>The company's answer did not fully meet the expected practice, or the company did not answer the question but partial information was found publicly</td>
</tr>
<tr>
<td>❗️ Score of zero</td>
<td>The company did not answer the question or the answer did not meet expectations</td>
</tr>
<tr>
<td>🔧 Additional information</td>
<td>Additional general or company specific information on the assessment approach and result</td>
</tr>
<tr>
<td>☹️ Not applicable</td>
<td>The question/aspect is not applicable for the company, resulting in a relative increase of question/aspect weights across the other questions/aspects in this criterion/question</td>
</tr>
</tbody>
</table>

**Report Guidance**

- ✤ All information available publicly
- ▲ No information available publicly
- ◼ Some information available publicly
- ◆ Not Applicable
How to Interpret the Gap Analysis

**Environmental Dimension**

**Operational Eco-Efficiency**

**2.3.6 EP – NOx Emission (Major Gap)**

<table>
<thead>
<tr>
<th>Aspects</th>
<th>Focus and Expected Practice</th>
<th>Assessment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Target</td>
<td>Annual target for total NOx emissions should be consistent and credible</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Annual target achieved for total NOx emissions</td>
<td></td>
</tr>
<tr>
<td>Coverage</td>
<td>High coverage of data for total NOx emissions</td>
<td>Coverage of data for NOx emissions is 95%</td>
</tr>
<tr>
<td>Verification</td>
<td>NOx emissions data verified by a third party</td>
<td></td>
</tr>
<tr>
<td>Trend</td>
<td>Decreasing trend of normalized NOx emissions</td>
<td></td>
</tr>
</tbody>
</table>

Assessment focus icon for maximum points. In this case for trend of key indicators in the last three/four years.

If the company received partial points, the reason will be explained in the assessment column.

Company specific information based on S&P Global’s assessment of the company’s answer/available information.

8% of companies in HDU that submitted the questionnaire meet the expected practice required to score 90 or above in this question.

Report Guidance
How to Interpret the Peer Group Distribution

Interpretation of this example
Over the four year period the company’s score improved substantially and the company moved from being in the peer group quartile above the median into the top quartile (25% best performing companies). At the same time the average score in the industry dropped and the median and best score values stayed more or less constant with a drop in year 2019. The scores of companies in the top quartile also moved closer together, while the range of scores of the companies in the quartiles above and below the median widened.
S&P Global Can Support You Further

Online Tools

**Benchmarking Database**
Upgrade from the free, basic version to gain in-depth insights into your company’s performance, so that you can provide more comprehensive feedback to subject matter experts and management in your company and to communicate your performance to external stakeholders.

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**Company Benchmarking Report**
The CBR includes a comprehensive sustainability performance overview which you can use to brief internal and external stakeholders. Receive actionable feedback with a question-by-question gap analysis, leading practice examples and an explanation of the scoring methodology for each question aspect. The CBR can cover all or a subset of criteria.

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